

**GREENE COUNTY, NEW YORK**

**Required Audit Reports  
Under Uniform Guidance  
December 31, 2023**

**Bonadio & Co., LLP**  
Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

September 27, 2024

To the County Legislature of Greene County:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Greene, New York (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 27, 2024. Our report includes a reference to other auditors who audited the financial statements of the Greene County Soil and Water Conservation District, Greene County Tobacco Asset Securitization Corporation, Greene County Industrial Development Agency, and The Greene Local Development Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

6 Wembley Court  
Albany, NY 12205  
p (518) 464-4080  
f (518) 464-4087

[www.bonadio.com](http://www.bonadio.com)

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (Continued)**

**Report on Internal Control over Financial Reporting (Continued)**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

September 27, 2024

To the County Legislature of Greene County:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the County of Greene, New York's (the County's) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of its component units whose federal awards are not included in the schedule of expenditures of federal awards for the year ended December 31, 2023. Our audit, described below, did not include the federal awards of the component units as these entities conducted separate audits in accordance with OMB Uniform Guidance, if required.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

6 Wembley Court  
Albany, NY 12205  
p (518) 464-4080  
f (518) 464-4087

[www.bonadio.com](http://www.bonadio.com)

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE (Continued)**

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE (Continued)**

**Report on Internal Control Over Compliance (Continued)**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Greene, New York (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 27, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**GREENE COUNTY, NEW YORK**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2023**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass through Number</b>	<b>Federal Expenditures</b>
U.S. Department of the Treasury: COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	\$ <u>1,578,560</u>
Total U.S. Department of the Treasury			<u>1,578,560</u>
U.S. Department of Agriculture: Passed through New York State Department of Social Services <i>SNAP Cluster</i> State Administrative Matching Grant for Supplemental Nutrition Assistance Program	10.561	N/A	<u>571,580</u>
<i>Total SNAP Cluster</i>			<u>571,580</u>
Total U.S. Department of Agriculture			<u>571,580</u>
U.S. Department of Housing and Urban Development: Passed through State Department of Housing and Community Renewal - Community Development Block Grants	14.228	N/A	<u>1,472</u>
Total U.S. Department of Housing and Urban Development			<u>1,472</u>
U.S. Department of Transportation: Passed through New York State Department of Transportation - <i>Highway Planning and Construction Cluster</i> Highway Planning and Construction	20.205	Various	<u>3,296,949</u>
<i>Total Highway Planning and Construction Cluster</i>			<u>3,296,949</u>
Total U.S. Department of Transportation			<u>3,296,949</u>
U.S. Department of Justice: Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	N/A	<u>9,020</u>
Total U.S. Department of Justice			<u>9,020</u>
U.S. Department of Education: Passed through State Department of Education - Special Education- Grants for Infants and Families	84.181	C-36407GG	<u>23,961</u>
Total U.S. Department of Education			<u>23,961</u>
U.S. Department of Health and Human Services: Passed through New York State Department of Health - Injury Prevention and Control Research and State and Community Based Programs	93.136	6157-01	52,166
Family Planning Service	93.217	C-36272GG	68,182
Family Planning Service	93.217	T-38528-00	<u>10,000</u>
Subtotal Federal Asset Listing Number 93.217			<u>78,182</u> **
Immunization Cooperative Agreements	93.268	T-36100GG	10,198 ***
Maternal and Child Health Services Block Grant to the States	93.994	C-35718GG	22,213
Maternal and Child Health Services Block Grant to the States	93.994	C-36272GG	11,272
Maternal and Child Health Services Block Grant to the States	93.994	C-36990GG	<u>2,754</u>
Subtotal Federal Asset Listing Number 93.994			<u>36,239</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	N/A	4,378
Passed through New York State Office of Children and Family Services COVID-19 - Elder Abuse Prevention Interventions Program - ARP	93.747	N/A	3,452
Mary Lee Allen Promoting Safe and Stable Families Program	93.556	N/A	8,327
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	26,229

The accompanying notes are an integral part of this schedule.



**GREENE COUNTY, NEW YORK**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
DECEMBER 31, 2023**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass through Number</u>	<u>Federal Expenditures</u>
Passed through Health Research Institute			
Public Health Emergency Preparedness	93.069	1608	52,099
COVID-19 - Immunization Cooperative Agreements	93.268	36933GG	13,736 ***
COVID 19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6451-01	279,981
COVID 19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6887-01	<u>672,929</u>
Subtotal Federal Asset Listing Number 93.323			<u>952,910</u>
Passed through New York State Office of Mental Health			
<i>Medicaid Cluster</i>			
Medicaid Assistance Program	93.778	N/A	<u>397,743</u> *
<i>Subtotal Medicaid Cluster</i>			<u>397,743</u>
Passed through New York State Office of Temporary and Disability Assistance -			
Temporary Assistance For Needy Families (TANF) (477 Cluster)	93.558	N/A	<u>2,476,029</u>
<i>Total TANF (477 Cluster)</i>			<u>2,476,029</u>
Guardianship Assistance - CARES	93.090	N/A	4,249
Family Planning Services	93.217	N/A	13,034 **
Child Support Enforcement (Title IV-D)	93.563	N/A	213,364
Low Income Home Energy Assistance	93.568	N/A	3,703,431
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	4,097
<i>CCDF Cluster</i>			
Child Care and Development Block Grant	93.575	N/A	<u>234,357</u>
<i>Total CCDF Cluster</i>			<u>234,357</u>
Foster Care - Title IV E	93.658	N/A	987,337
Adoption Assistance	93.659	N/A	514,820
Social Services Block Grant	93.667	N/A	483,186
Child Abuse and Neglect State Grants	93.669	N/A	42,017
<i>Medicaid Cluster</i>			
Medical Assistance Program	93.778	N/A	<u>791,200</u> *
<i>Subtotal Medicaid Cluster</i>			<u>791,200</u>
Passed through New York State Office for the Aging			
<i>Aging Cluster</i>			
Special Programs for Aging, Title III, Part B - Grants for Supportive Services for Senior Centers	93.044	N/A	57,993
Special Programs for Aging, Title III, Part C1 - Nutrition service	93.045	N/A	<u>140,582</u>
<i>Total Aging Cluster</i>			<u>198,575</u>
National Family Caregiver Support, Title III, Part E	93.052	N/A	<u>29,857</u>
			<u>29,857</u>
Total U.S. Department of Health and Human Services			<u>11,331,212</u>

The accompanying notes are an integral part of this schedule.

**GREENE COUNTY, NEW YORK**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
DECEMBER 31, 2023**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass through Number</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security:			
Passed through New York State Division of Homeland Security and Emergency Services			
Hazard Mitigation Grant	97.039	C000889	18,125
Emergency Management Performance Grants	97.042	T185137	6,000
Emergency Management Performance Grants	97.042	T185020	<u>4,050</u>
Subtotal Federal Asset Listing Number 97.042			<u>10,050</u>
Homeland Security Grant Program	97.067	T970800	38,583
Homeland Security Grant Program	97.067	C163510	<u>64,371</u>
Subtotal Federal Asset Listing Number 97.067			<u>102,954</u>
Total U.S. Department of Homeland Security			<u>131,129</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 16,943,883</u>
* Total Medicaid Cluster	<u>\$ 1,188,943</u>		
** Subtotal Assistance Listing Number 93.217	<u>\$ 91,216</u>		
*** Subtotal Assistance Listing Number 93.268	<u>\$ 23,934</u>		

The accompanying notes are an integral part of this schedule.

**GREENE COUNTY, NEW YORK**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2023**

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**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Greene County, New York (County), under programs of the federal government for the year ended December 31, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows for the County.

**2. BASIS OF ACCOUNTING**

Expenditures reported in the Schedule are presented in conformity with accounting principles generally accepted in the United States and amounts presented are derived from the County's general ledger.

**3. INDIRECT COSTS**

Indirect costs are included in the reported expenditures to the extent that such costs are included in the federal financial reports used as the source document for the data presented.

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**4. MATCHING COSTS**

Matching costs, (i.e. the County's share of certain program costs), are not included in the reported expenditures.

**5. SUB-RECIPIENTS**

No amounts were provided to sub-recipients.

**6. NONCASH AWARDS**

A significant portion of federal award programs do not involve cash awards to the County. The value of these noncash awards has been recorded as expenditures on the Statement of Expenditures of Federal Awards. Those relating to the County are as follows:

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Amount</u>
U.S. Department of Health and Human Services: Low Income Home Energy Assistance Value of NYS Comptroller Expenditures	93.568	\$ 3,597,939

# GREENE COUNTY, NEW YORK

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS DECEMBER 31, 2023

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### 1. SUMMARY OF AUDITOR'S RESULTS

#### Financial Statements

Type of auditor's report issued on whether financial statements were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

#### Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?

Yes  No

Identification of major programs:

#### Federal Assistance Listing Number(s)

20.205

21.027

93.323

#### Name of Federal Program or Cluster

Highway Planning and Construction

Coronavirus State and Local Fiscal Recovery Funds

Epidemiology and Laboratory Capacity for Infectious Diseases

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes  No

**GREENE COUNTY, NEW YORK**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**DECEMBER 31, 2023**

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**2. FINANCIAL STATEMENT FINDINGS**

None.

**3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.